

U.S. Department of Justice



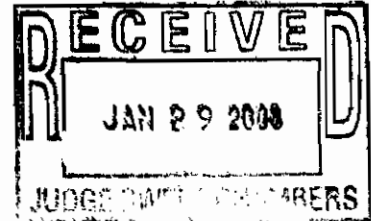
United States Attorney
Southern District of New York

86 Chambers Street, 3rd Floor
New York, New York 10007

January 28, 2008

BY HAND DELIVERY

The Honorable Robert W. Sweet
United States District Judge
United States Courthouse
500 Pearl St., Room 1920
New York, NY 10007



Re: *Erdheim v. Commissioner of Internal Revenue*, 07 Civ. 8415 (RWS)(DFE)

Dear Judge Sweet:

This Office represents the Acting Commissioner of Internal Revenue (the "Government"), the defendant in the above-referenced civil action. The Government and *pro se* plaintiff, Mr. Michael Erdheim, have been in discussions about a consensual resolution of some or all of the claims asserted in this action. To allow the parties to proceed with this effort to seek a possible settlement, I respectfully request that the Government's time to respond to the Complaint in this action be extended by 60 days – from February 1, 2008 to April 2, 2008. I have tried to contact Mr. Erdheim to obtain his consent to this request, but was unable to reach him.

This is the Government's second request for an extension in this action. As no scheduling order has been entered in this action, granting this request for an extension will not have an effect on any other deadline in this action. We thank the Court for its consideration of this request.

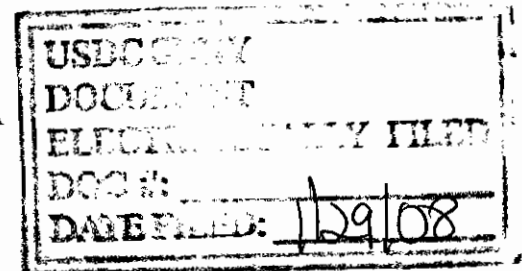
Respectfully,

MICHAEL J. GARCIA
United States Attorney

By: 

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cc: Michael Erdheim (By First-Class Mail)
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Sweet v USDJ
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